Lynn M. Colson & Co.



Wayne Hedby m/043/004

CERTIFIED PUBLIC ACCOUNTANTS

175 SOUTH MAIN STREET SUITE 250 SALT LAKE CITY, UTAH 84111 TELEPHONE (801) 531-1317 FAX (801) 521-9041

CORRESPONDENCE TO P.O. BOX 3690 SALT LAKE CITY, UTAH 84110-3690

March 31, 1997

HAND DELIVERED

Division of Oil, Gas & Mining Attn: Lowell Braxton #3 Triad Center 355 West North Temple Salt Lake City, UT 84180

Dear Mr. Braxton:

Enclosed is your copy of Utelite Corporation's financial statement for the year ended December 31, 1996.

If you have any questions, give us a call.

Very truly yours,

Lynn M. Carlson Certified Public Accountant

Enclosure

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